

New Motor Vehicle Taxes Deduction for Tax Year 2010

January 10, 2011

This online version of the Iowa Schedule A includes on line 6 the phrase “DO NOT INCLUDE new motor vehicle taxes deducted on federal Schedule A, line 7.” This phrase was included on the Iowa Schedule A prior to the federal decision to eliminate this deduction; therefore, this reference to the new motor vehicle taxes deduction on line 6 of the Iowa Schedule A should be disregarded.

Forms begin on the next page.

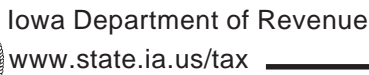


If you itemize deductions, attach a copy of this schedule or a copy of the federal Schedule A to your return.

Name(s) as shown on page 1 of the IA 1040	Social Security Number		

NOTE: If you have federal bonus depreciation/section 179, please see the 2010 Expanded Instructions on our Web site.

Medical and Dental Expenses	Do not include health insurance premiums deducted on IA 1040, line 18.		
	1. Medical and dental expenses	1.	..... .00
	2. Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040 by 7.5% (.075). Enter result here.	2.	..... .00
	3. Subtract line 2 from line 1. If less than zero, enter zero.	3.	..... .00
Taxes You Paid	4. Other state and local income taxes. DO NOT INCLUDE IOWA STATE INCOME TAX. Include School District Surtax and EMS Surtax paid in 2010.	4.	..... .00
	5. Real estate taxes	5.	..... .00
	6. Personal property taxes, including annual vehicle registration DO NOT INCLUDE new motor vehicle taxes deducted on federal Schedule A, line 7.	6.	..... .00
	7. Other taxes. List the type and amount.	7.	..... .00
	8. Add amounts on lines 4, 5, 6, and 7. Enter the total here.	8.	..... .00
Interest You Paid	9a. Home mortgage interest and points reported on federal form 1098	9a.	..... .00
	9b. Home mortgage interest not reported on federal form 1098	9b.	..... .00
	10. Points not reported on federal form 1098	10.	..... .00
	11. Qualified mortgage insurance premiums	11.	..... .00
	12. Investment interest. Attach federal form 4952 if required.	12.	..... .00
	13. Add lines 9a-12. Enter total here.	13.	..... .00
Gifts to Charity	14. Contributions by cash or check.	14.	..... .00
	15. Other than by cash or check. You must attach federal form 8283 if more than \$500.	15.	..... .00
	16. Carryover from prior year as adjusted for disallowance of bonus depreciation	16.	..... .00
	17. Add lines 14 through 16. Enter total here.	17.	..... .00
Casualty/Theft Loss	18. Casualty or theft loss(es). Attach federal form 4684.	18.	..... .00
Job Expenses and Misc. Deductions	19. Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required.	19.	..... .00
	20. Tax preparation fees	20.	..... .00
	21. Other expenses. List type and amount.	21.	..... .00
	22. Add the amounts on lines 19, 20, and 21. Enter the total here.	22.	..... .00
	23. Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040* by 2% (.02). Enter the result here.	23.	..... .00
	24. Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.	24.	..... .00
Other Misc. Deductions	25. Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount.	25.	..... .00
Total Itemized Deductions	26. Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here	26.	..... .00
If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.			
Proration of Deductions Between Spouses	Complete lines 27 through 31 ONLY if you are using filing status 3 or 4.		
	SPOUSE		YOU
	27. Enter the Iowa net income of both spouses from IA 1040, line 26.	27b.	..... .00 27a. .... .00
	28. Total Iowa net income, add columns 27a and 27b. Enter the total here.	28.	..... .00
	29. Divide the amount on line 27a by the amount on line 28. Enter the percentage here.	29. %
	30. Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, column A	(YOU)	30. .... .00
	31. Subtract line 30 from line 26. Enter here and on IA 1040, line 39, column B. If you are using filing status 4, enter this amount on line 39, column A of your spouse's return.	(SPOUSE)	31. .... .00
*If you filed federal 1040A, see line 21; if federal 1040EZ, see line 4.			



Name(s) as shown on page 1 of the IA 1040

Social Security Number

You must complete this part if you received more than \$1,500 in interest in 2010. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, and bank deposits; state and municipal bonds (see instructions for IA 1040, line 2, Taxable Interest Income), and interest from tax refunds. Do not report interest from federal securities.

For each payer, indicate the type of account. If the interest was earned by you, check the column labeled "Taxpayer." If the interest was earned by your spouse, check "Spouse." If the interest was earned jointly, check "Joint." Check only one for each payer.

You must complete this part if you received more than \$1,500 in gross dividends in 2010. Deduct that portion of any net dividend from mutual funds that is attributable to federal securities.

For each payer, indicate the type of account. If the dividends were earned by you, check the column labeled "Taxpayer." If the dividends were earned by your spouse, check "Spouse." If the dividends were earned jointly, check "Joint." Check only one for each payer.

Name of Payer	Check one for each payer			AMOUNT
	Taxpayer	Spouse	Joint	
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
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Total Taxable Dividend Income. Add the amounts. Enter here and on IA 1040, line 3.....				.00